ID: CCA\_2010030313205737 Number: **201014055**Release Date: 4/9/2010

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UILC: 6020.02-00

From:

**Sent:** Wednesday, March 03, 2010 1:20:59 PM

To: Cc:

**Subject:** Substitute for Return - Designation of TMP

I just confirmed with our section 6020(b) branch that it is not necessary to generate a SFR before issuing an FPAA